

**POLSON RURAL FIRE DISTRICT
BOARD MEETING MINUTES**

Fairgrounds Fire Station No. 1

September 13, 2017

6:00 p.m.

Notice: All meetings for the Polson Rural Fire District Board of Trustees are recorded.

Board trustees present: Fred Nelson, Ron Roberts, Dick Wunderlich, John Doty.

Board trustee absent: R. Jack Clapp staffing tender at wildland fire management (excused).

Staff: Fire Chief Paul Laisy, incoming Fire Chief Gordon Gieser,
Finance Officer Bonnie M. Manicke.

Guests/Visitors: Matt Dougherty, Michael Hingiss, Tom Eddy, Alison Meslin, Jeff Meslin,
Leanna Fillman, David Waterman, Cynthia Waterman, Ray Winn, Donna Winn, Bill Barron,
Will Woodger, Drew Hoel, Elizabeth Hoel.

Chair Nelson opened the meeting with the Pledge of Allegiance at 6:02 p.m. {00:24}. Chair Nelson noted Trustee Clapp is staffing tender at wildland fire management. Trustee Doty arrived momentarily.

Minutes August 9, 2017 {01:11} – Trustee Wunderlich requested the following stricken from the August 9, 2017 minutes, page 5 by-laws amendment. The vote to approve the amendment correct record - Trustee Nelson abstained; Trustees Roberts, Doty, Clapp – for; Trustee Wunderlich – opposed. Trustee Wunderlich assumed Roberts Rule of Order applied to parliamentary matters. The by-laws state: *All matters before the Board shall be addressed as follows: Identification of issue and discussion by Board members; Comments from the public; Motion and second by Board members, as appropriate; Further discussion by the Board; Further comments from the public; Amendment or withdrawal as indicated; Vote of Board.* The procedure was not followed. The board proceeded with a motion to table by Trustee Roberts and second by Trustee Clapp with no discussion. Secondly the by-laws state: *A member of the Board who may have a financial or personal interest in an item under consideration by the Board shall declare that he may have a conflict interest.* Trustee Wunderlich commented Trustee Clapp could not participate and vote on the matter. The August 9, 2017 minutes new business agenda item by-laws amendment needs to be stricken to provide for discussion at the next meeting. The motion stated the change tabled for at least 90 days; which would not allow for discussion at the next meeting. Trustee Wunderlich commented the issue will be discussed further at the next meeting when Trustee Clapp is present. **Trustee Wunderlich motion to strike the by-laws amendment stated in August 9, 2017 minutes. Trustee Doty second.** Public comment: The by-laws should be followed. Trustee Wunderlich apologized for being remiss. Jeff Meslin questioned if the minutes will reflect the discussion this evening. The board acknowledges the proper procedure was not followed. **Motion passed unanimously by voice vote.**

~~**BY-LAWS AMENDMENT {01:15}** – Chief Laisy presented the board a proposed amendment to the by-laws at the July 12th meeting. The amendment has been modified slightly. Basically it says if a volunteer firefighter is appointed or elected to the board of trustees to the Polson Rural Fire District they would have to relinquish their officer's position in the fire department during their tenure as a board member. Chief Laisy requested the board consider the by-law change. Trustee Roberts suggested the change tabled for at least 90 days (September or October) for the incoming chief to review. Trustee Clapp noted a trustees election is scheduled for May, 2018. Chair Nelson reviewed the motion. **Trustee Roberts motion to table the amendment until September or October for the**~~

~~incoming chief to review. Trustee Clapp second. Discussion: none. Vote: Trustees Nelson, Roberts, Doty, Clapp for; Trustee Wunderlich opposed. Motion carried with one opposition.~~

Trustee Wunderlich motion to approve August 9, 2017 minutes as amended. Trustee Roberts second. Public comment: none. Motion passed unanimously by voice vote.

Communications {06:27} – None.

Claims: {06:30} – Trustee Doty questioned Providence Health Services invoice \$120.00 is for one firefighter physical which includes an EKG. Bonnie reviewed the following claims: Lake County Leader invoice \$110.00 legal publication two times for FY 2017-2018 budget public hearing. The legal ad was not billed at the government rate. The payment was negotiated to \$55.00. Valley Journal will provide legal publications at the government rate during the fiscal year. Commissioner Barron indicated Lake County bids the legal publication service in July. Therefore contact Lake County in July prior to submitting legal publications. Montana State Fund worker's comp invoice \$2,562.41 for payroll report 08/01/16 – 08-01/17. The actual exceeded the estimate when the fire chief's salary was added. Generally the accounting firm processes the payroll report. Although fire departments also calculate coverage for each volunteer firefighters for active months during the year. Bonnie suggested the chief and accounting firm develop a method for payment including the coverage for volunteer firefighters. PayneWest Insurance invoice \$2,910.00 renewal of commercial accident policy. Bonnie contacted PayneWest for approval to issue the payment in October during the grace period. To maintain cash flow, the Montana State Fund and PayneWest checks will be mailed October 2nd. Quik E'z Towing and Repair invoice \$734.87 Unit #301 (purchase from Lake County OEM) labor and replace brakes. Trustee Wunderlich commented the budget line item for Unit #301 has minimal funds for repairs. Trustee Roberts questioned the accident insurance policy. Chief Laisy replied the charge is billed annually in three installments. **Trustee Wunderlich motion to approve August, 2017 claims. Trustee Doty second. Motion passed unanimously by voice vote.**

TREASURY REPORT FOR MONTH ENDING AUGUST 31, 2017 {15:30} –

Lake County Treasurer Reports posted to accounting system & balanced with Lake County. Revised report at August 31, 2017..

FUND # 7245 Operating Fund	\$ 28,011.87
FUND # 7244 Voted Levy (5 mills with sunset)	\$ 21,132.11
FUND # 7246 Capital Improvement Fund	\$ 115,428.39
FUND # 7243 Voted Levy Operating Fund	\$.13

Check numbers 6614 – 6635 , both inclusive issued 9/13/17 \$ 9,498.61

Represents August, 2017 claims

Public Safety:

Fire Chief payroll August 4, 18, 2017	\$1,775.70
Employee IRS withholding	342.30
Montana State withholding	82.00
Sub-total payroll	\$2,200.00
Employer expense match SS & Medicare	\$ 168.30
Quick books processing fee	\$ 3.50

A101 Revenue Receipts - None

Chair Nelson thanked Bonnie for the report.

CHIEF'S REPORT {16:25} – The department responded to 32 calls August, 2017 – 10 vehicle accidents, 2 vehicle fires, 2 structure fires with mutual aid to Polson City and Finley Point, 2 illegal burns, 1 control burn, 1 grass fire, 2 alarms, 3 smoke investigations, 3 public assist, 1 rescue. Capt. Hoel reported a comparison for the same time period the department responded to 143 calls in 2017 compared to 121 in 2016. Chief Laisy assigned Deputy Chief Clapp to coordinate the wildland contracted services. The district contracted five apparatus to the division of fire for two weeks. The estimated revenue for the contracted services is \$75,000 plus \$2,500 to \$2,800 fuel reimbursement. Paul thanked Deputy Chief Clapp for coordinating the wildland response and completing the reports. Chief Laisy met with the Lake County Planning Board regarding the proposed recreation vehicle development in Big Arm. He is proposing a \$100 per lot assessment fee. Specialized services are required. The RV units are highly combustible, parked close together, and carry 100 gallons of fuel plus 30 to 40 gallons of propane. The proposed fee will be used to establish a year around water supply in Big Arm. Paul is contacting insurance companies with information regarding the new ISO rating. A few residents that are within three miles of the district station are currently serviced by a fire service area. The residents questioned if the ISO six rating will apply with the mutual aid agreement in place. Chief Laisy will attempt to pursue the request. The area is also interested in becoming part of the Polson Rural Fire District. Numerous years ago 90 percent of the residents signed a petition to annex. He assumes the residents will attempt to annex in the near future. The area is the district's boundary north of Big Arm to approximately the turn off to Elmo. Paul presented Fire Safety tips and how to plan for an evacuation at the Big Arm Association coffee hour. All truck checks were completed. Training included pump operations and a rope rescue practice with Search and Rescue. Mechanical included Unit 301 replaced the brakes and rotors; Unit 318 pump test and serviced air conditioning, the air conditioning maintenance will be completed this winter; Unit 314 replaced front tires. Gordon serviced Units 337 and 319 adjusted calibration system. Unit 319 is assigned to wildland emergency at Pablo. Unit 327 adjusted calibration system and changed filters; Unit 309 repaired cables; Unit 323 repaired battery drain. Lake County IT notified Paul the district's website maintenance fee for hosting the website is estimated at \$25 per month. Chair Nelson thanked Chief Laisy for the report. Trustee Roberts questioned the IT department fee and plans to review the fee request.

MEMBERSHIP REPORT {30:09} – Michael Hingiss reported the membership hosted the retirement dinner for Chief Laisy. Trustee Wunderlich thanked the membership for the event. Michael will review Facebook services with Lake County IT.

Old Business:

SWEARING IN THE NEW CHIEF {33:35} - Chair Nelson administered the swearing in for Gordon R. Gieser Fire Chief of the Polson Rural Fire District. Those in attendance offered congratulations.

APPRECIATION PLAQUE {34:45} - Chair Nelson recognized Retired Chief Laisy for his service beyond the initial six month agreement as interim chief. Paul agreed to serve the district until appointment of a new chief. An appreciation plaque was presented to *Paul A. Laisy, Chief Polson Rural Fire District, October 1, 2015 to September 15, 2017 in appreciation of your service to the district and volunteers.* Those in attendance expressed congratulations.

UPDATE ON STATION SOUTH {36:06} – Lake County Commissioner Barron reported the land appraisal has just been completed. The project will be moving forward in the next two to three weeks. Chief Gieser commented Commissioner Barron suggested the district utilize Lake County GIS department to analyze a road mile station location. The station location study will impact the ISO study. Structure fire protection is ISO's main concern. Chief Laisy provided the ISO examination report. Chief Gieser completed twelve analysis during his career at various locations by participating in improving or analyzing the ISO study. There are points to be recovered in the station location study. If approached systematically with the correct data, within the first year of the ISO report, the rating can improve. If the changes are submitted within the first year, a new examination is not required. A grade change to a 5 will require 50 points. The ISO examiner's perspective will determine the change. Chief Gieser recommends completing an analysis within a year and submit the data to ISO. An amendment to the report will be sufficient. Trustee Roberts questioned if land will be county or tribal and an available water source. Commissioner Barron commented an irrigation ditch runs through the Lake County property. Also a fill spout may be accessible from a residence with a well. Chair Nelson thanked Chief Gieser for the information.

UPDATE ON TENDER {40:40} Paul Laisy reported the 6X6 tanker is on hold pending funding. Chief Gieser reported discrepancies with the four wheel drive. There is a significant banging sound. Gordon plans to mechanically investigate the unit. Also the allocation of the anticipated wildland revenue will be discussed. Currently the district has a number of commitments. Chair Nelson commented the Polson Rural Fire District will receive a contribution from the Good Shepherd Lutheran Church Harvest Dinner. The proceeds from the annual dinner are given to a worthy organization in the community. A Swedish meatball dinner will be served October 26th 4 to 6 p.m. Fred would like to see a good representation by the volunteers and trustees. The generosity is much appreciated.

UPDATE ON 301 TRUCK {43:51} – Paul Laisy reported the unit appears to be operating good and is used daily. The nature of the vehicle indicates high fuel consumption. Quik E'z Auto Repair completed repairs and noted the clicking noise. They suggested monitoring the issue. Trustee Roberts noted the department is happy with the vehicle.

STATUS ON THE ANTENNA MOVE {45:32} – Trustee Roberts questioned the progress to program the radios in the vehicles. Michael Hingiss reported it continues to be work in progress.

Chair Nelson asked for public comment on the old business agenda items. Public comment: None.

New Business:

COMMITTEE APPOINTED FOR WILDLAND FIRE INCOME APPROPRIATIONS {46:16} – Chair Nelson reported the estimated revenue for the contracted services is \$75,000 plus \$2,500 to \$2,800 fuel reimbursement. Chief Gieser suggested revisiting the FY 2017-2018 for budget line item adjustments. Chair Nelson appointed a committee to review and make recommendations to the board. Scott Beggs, Lake County Finance Office will review the data for county and state compliance. The committee members are Trustee Wunderlich, committee chair, Bonnie Manicke for accounting purposes, Michael Hingiss, President Volunteer Membership, Chief Gieser, and Trustee Clapp instrumental in coordinating the wildland response. Chair Nelson thanked Deputy Chief Clapp for the response efforts and completing the report data. The volunteers provided exceptional time and effort. The committee will provide guidance to allocate the funds. This is an opportunity for the

district to adjust the shortfalls without going back to the taxpayer and requesting an increase in taxes. Trustee Wunderlich welcomed comments from the public to the committee. Ray Winn noted the equipment contracted services indicate a portion of the revenue should go to the capital fund for replacement of equipment. Chair Nelson commented Chief Gieser has an allocation plan for several of the budget line items. Alison Meslin noted a budget amendment will be necessary. Chief Gieser suggested top priority for a new maintenance accrued line item. At year end, June 30th the funds remaining in the budget line item will roll over to the next year's budget. Additionally Lake County invests the funds, therefore the district receives interest income. Additional public comment: None.

THANK ALL FIREFIGHTERS FOR TIME PUT IN ON WILDLAND FIRES {54:59} –

Chair Nelson on behalf of the board and chief thanked all the firefighters for the wildland response manning engines. The district provided five engines. The income realized is the largest amount in recent years.

BY-LAWS AMENDMENT CHANGE ARTICLE VII, ITEM E RECORDS, PAGE 8 {55:39} –

Trustee Roberts noted the minutes are available at www.lakeco.gov/prfd. The by-laws committee will update the information. Additionally the committee is updating the entire document.

COMMITTEE TO LOOK AT ALL BOARD BY-LAWS AND RECOMMEND ANY

CHANGES TO BOARD FOR APPROVAL {01:01} –

Chair Nelson introduced the agenda item. The original by-laws were adopted March 8, 2006. The committee will recommend the updates to the board. The recommendations will either be approved or denied. The committee members are Trustee Wunderlich, committee chair, Trustee Doty, Alison Meslin, Lt. Martin Sago Station 2, Chief Gieser, and Rich Gebhardt, an outside attorney, to confirm the by-laws conform with state statute. Rich Gebhardt's fee will be paid by a private donation. Alison was a Rural Fire District Trustee and member of the original by-laws committee. Chair Nelson suggested the public contact Alison to submit data for consideration.

Public comment on non-agenda items {01:03} – Tom Eddy commended Chair Nelson on explicitly asking the public for comments on agenda items. Chair Nelson appreciates the public cooperation and attitude of late to work with the board in a positive manner.

BOARD MEMBERS FOLLOWING CURRENT BY-LAWS {01:04} - Trustee Wunderlich planned to discuss the current by-laws with a board member. The board member is absent, therefore the discussion will be at the October meeting. Commissioner Barron commented he is adamantly opposed to active firemen being on the board.

ANNOUNCEMENT {01:05} – Chair Nelson would like to install the generator at Station 2. The install will be complete with a transfer switch. Terry Payne has a 10' x 12' building to donate to the district. The generator will fit in the building. The district is obligated to move the building. Fred expressed an interest in the building.

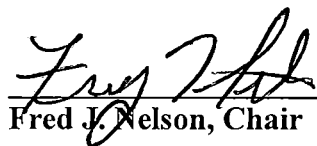
Public comment on non-agenda items {01:07} – Bill Barron as a commissioner and especially a resident of the fire district expressed appreciation for the job Paul Laisy has done. Paul stepped in at a difficult time, more difficult than most people realize, you did a great job. Observing the transition

unfold, the district was fortunate to have Paul's leadership. The team is as good as their captain which was expressed often. Thank you very much. Chief Gieser commented on his work relationship with Paul for 16 years of his 30 years with Missoula Rural Fire. The motto is "leave it better than you found it". Paul has done that. Paul commented the board made an excellent choice. Gordon will do an excellent job and the firefighters will appreciate his leadership. Gordon also brings expertise for equipment maintenance, repair and engine builds. Gordon was instrumental in 20 engine builds and overall assisted with 32 builds at Missoula Rural. The units are superior and remain in operation.

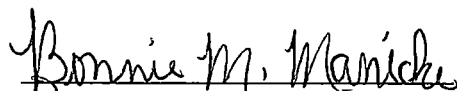
ADJOURN: {01:10} – Trustee Doty motion to adjourn. Trustee Roberts second. Motion passed unanimously by voice vote.

ADJOURN: 7:13 p.m.

Next regular scheduled meeting October 11, 2017, 6:00 p.m. at Big Arm Station No. 2.


Fred J. Nelson, Chair


Dick Wunderlich Secretary-Treasurer


Bonnie M. Manicke, Recorder

Polson Rural Fire District Trustee Monthly Meeting
Wednesday, September 13, 2017 * NOTE TIME CHANGE AT 6:00 P.M.
Fairgrounds Station #1 25B Regatta Rd., Polson, MT 59860 406.883.4244

Trustee Meeting Includes:

Public comment by raising your hand

REVIEW MINUTES
COMMUNICATIONS
REVIEW & APPROVE CLAIMS
TREASURER'S REPORT
CHIEF'S REPORT
MEMBERSHIP REPORT

Old Business Including:

Public comment by raising your hand

SWEARING IN THE NEW CHIEF
UPDATE ON STATION SOUTH TRUSTEE ROBERTS
UPDATE ON TENDER
UPDATE ON 301 TRUCK
STATUS ON THE ANTENNA MOVE TRUSTEE ROBERTS

New Business Including:

Public comment by raising your hand

COMMITTEE APPOINTED FOR WILDLAND FIRE INCOME APPROPRIATIONS
THANK ALL FIREFIGHTERS FOR TIME PUT IN ON WILDLAND FIRES
BY-LAW AMENDMENT CHANGE ARTICLE VII, ITEM E RECORDS, PAGE 8
TRUSTEE ROBERTS
COMMITTEE TO LOOK AT ALL BOARD BY-LAWS AND RECOMMEND ANY
CHANGES TO BOARD FOR APPROVAL TRUSTEE WUNDERLICH
BOARD MEMBERS FOLLOWING CURRENT BY-LAWS TRUSTEE WUNDERLICH
BY-LAWS AMENDMENT REQUEST CHIEF LAISY

PUBLIC INPUT ON NON AGENDA ITEMS

COMMENT

TRUSTEE WUNDERLICH

ADJOURN

** ALL RESIDENTS OF THE POLSON RURAL FIRE DISTRICT ARE ENCOURAGED
TO ATTEND AND PROVIDE HELPFULL COMMENTS. OTHER ITEMS NEED TO BE
SUBMITTED TO THE BOARD 10 DAYS IN ADVANCE OF THE MEETING.

August, 2017 claims Approved Rural Fire Board September 13, 2017.

Num	Description	Memo	Category	Amount
6614	Brown's Jewelry	Recognition Plaque Chief Laisy 10/1/15 to 9/15/17	220 Office Supplies	-95.00
6615	Century Link	Acct#411978591 883-4244 Fairgrounds Stn #1 landline	317 Phone {Landline} - Fairgrounds Stn.	-73.00
6616	City Of Polson	Utility Billing Acct 7304 Fairgrounds Stn Fill Spout	316 Water Fill Spout - Fairgrounds Stn.	-67.22
6617	Capital Communications	Inv#40474	206 Radios & Pagers, Repair	-35.00
6618	S Davis & Brown CPAs PC	Inv#1115 8/02/17 calculate Federal electronic pyrl tax deposit	345 Payroll Accounting Fire Chief Salary	-22.04
		Inv#1115 8/16/17 run pyrl w/reports	345 Payroll Accounting Fire Chief Salary	-8.70
		Inv#1115 8/22/17 tel call w/Paul re:work comp rpt	345 Payroll Accounting Fire Chief Salary	-30.16
		Inv#1115 8/30/17 calculate Federal electronic pyrl tax deposit	346 Payroll Processing Intuit Fee	-22.23
6619	S First Bank Card	8/22/17 Cert battery	206 Radios & Pagers, Repair	-59.88
		8/02/17 Background check	508 Background Checks {New Firefighters}	-14.50
6620	Jette Services	August, 2017 weekly cleaning Fairgrounds Station	321 Cleaning Services - Fairgrounds Stn.	-125.00
6621	Lake County Leader	Acct #19028 public hearing legal 8/09&8/16/17	330 Newspaper legal notice, advertising	-55.00
6622	Julane Matejovsky	Inv#7516-19 apply badges 10 @ \$2.50	201 Operating Supplies	-25.00
6623	S Mission Valley Power	Location #2806820000	302 Electricity - Big Arm Station	-79.01
		Location #2876820001;2876820002 {1-security lights}	302 Electricity - Big Arm Station	-12.81
		Location #2480744000	315 Electricity - Fairgrounds Station	-162.75
		Location #2876820001 {200HPS w/o pole	302 Electricity - Big Arm Station	-7.69
6624	S Montana Ace Polson	Inv117114659 metal handle	211 Vehicle Repair & Maint Supplies	-4.99
6625	Montana State Fund	Policy#03-434961-3 8/24/17 payroll report 8/01/16-8/01/17	506 Worker's Compensation	-2562.41
6626	PayneWest Insurance	Pol#VFISTR205116810 add 2008 Ford 1250	501 Insurance commercial pkg-prop,trucks	-186.00
6627	PayneWest Insurance	Acct#POLSRUR-01 Pol#VFP42273010E02 Renewal	507 Accident & Liability Insurance	-2910.00
6628	S Polson Auto Parts, Inc.	Inv#444564 truck 323 battery	211 Vehicle Repair & Maint Supplies	-112.66
		Inv#4449683 truck 323 battery charger	211 Vehicle Repair & Maint Supplies	-40.54
		Inv#445035 floor dry 318/313/Sta 1	203 Chemicals, Foam	-55.04
		Inv#447592 truck 337 fuel line hose,hose clamp,fuel filter	211 Vehicle Repair & Maint Supplies	-17.94
		Inv#447623 Dayton accident 2-oil dry	203 Chemicals, Foam	-13.76
		Inv#4476439 truck 337 fuel filter, oil filter, slide terminal	211 Vehicle Repair & Maint Supplies	-42.87
		Inv#447828 truck 337 fuel filter	211 Vehicle Repair & Maint Supplies	-19.62
		Inv#448685 truck 337 spark plug	211 Vehicle Repair & Maint Supplies	-16.64
6629	S Quik Ez Towing & Repair LLC	Inv#8909 2.4 labor replace front rotors,brakes&pads	211 Vehicle Repair & Maint Supplies	-211.2
		Inv#8909 2-front rotor parts	211 Vehicle Repair & Maint Supplies	-233.14
		Inv#8909 1-brake pad	211 Vehicle Repair & Maint Supplies	-55.61
		Inv#8909 1-left front brake caliper	211 Vehicle Repair & Maint Supplies	-100.89
		Inv#8909 1-right front brake caliper	211 Vehicle Repair & Maint Supplies	-100.89
		Inv#8909 brake fluid	211 Vehicle Repair & Maint Supplies	-9.00
		Inv#8909 disposal fluid	211 Vehicle Repair & Maint Supplies	-3.00
		Inv#8909 shop supplies	211 Vehicle Repair & Maint Supplies	-21.14
6630	Providence Health Service	Acct ID #578580 Dougherty, Matt	505 Firefighters Physicals	-120.00
6631	Republic Services	Acct #3-0889-0014329 Inv#0889-001999329	319 Disposal Service - Fairgrounds Stn.	-58.09
6632	S UPS Store	Inv#12953 copies 8/25/17	220 Office Supplies	-21.50
		Inv#13019 metered mail, pkg material, ship	220 Office Supplies	-10.54

558827

Num	Description	Memo	Category	Amount
6633	Valley Business System	Inv# J36562 131A black toner8/22/17	220 Office Supplies	-95.00
6634	S Wal Mart Polson	Transaction 8865 restroom, paper supplies	202 Miscellaneous Supplies	-24.20
6635	S WEX Bank	Truck #314	210 Gas, Diesel,Oil	-37.85
		Truck #301	210 Gas, Diesel,Oil	-306.13
		Truck #318	210 Gas, Diesel,Oil	-36.18
		Truck #328	210 Gas, Diesel,Oil	-20.88
		Truck #327	210 Gas, Diesel,Oil	-357.72
		Truck #326	210 Gas, Diesel,Oil	-106.12
		Truck #319	210 Gas, Diesel,Oil	-221.14
		Truck #324	210 Gas, Diesel,Oil	-0.10
		Truck #300	210 Gas, Diesel,Oil	-135.46
		Truck #316	210 Gas, Diesel,Oil	-33.11
		Truck #333	210 Gas, Diesel,Oil	-78.93
		Truck #308	210 Gas, Diesel,Oil	-119.60
		Truck #313	210 Gas, Diesel,Oil	-103.73
TOTAL CLAIMS				<u>-9498.61</u>

Lake County accounting report

	Category	Amount
Public Safety Fire Chief Payroll		
Fire chief payroll August 4, 18 , 2017	112 Salary	1775.70
Employee fed tax withholding, soc sec, medicare	112 IRS	342.30
Employee state tax withholding	112 State tax	82.00
Sub-total gross payroll		<u>2200.00</u>
Employer expense match SS & Medicare	140 IRS employer	168.30
' Quick Books processing fee	300 fee	3.50
Total Payroll		<u>2371.80</u>